

KRITI NUTRIENTS LIMITED

Registered Office :- Mehta Chambers , 34 , Siyaganj , Indore-452007 (M.P.)

CIN: L24132MP1996PLCO11245

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE,2018

PART-I

Rs.in Lakhs (Except Earnings Per Share)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(i) Revenue From Operations	13806.58	12986.26	11106.01	46103.60
	(ii) Other Income	6.93	55.20	20.95	162.84
	Total Revenue (i+ii)	13813.51	13041.46	11126.96	46266.44
2	Expenses				
	(a) Cost of materials consumed	11147.09	9243.19	9266.65	38513.38
	(b) Purchases of Stock-in-Trade	189.82	246.90	56.67	500.64
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	298.35	1606.40	44.05	(601.99)
	(d) Excise Duty	0.00	0.00	36.17	36.17
	(e) Employee benefits expense	190.04	230.65	162.20	750.15
	(f) Finance costs	84.64	157.82	112.15	517.44
	(g) Depreciation and amortization expense	65.47	65.87	64.17	260.54
	(h) Other expenses	906.31	949.69	899.72	3773.08
	Total expenses	12881.73	12500.52	10641.78	43749.42
3	Profit/(loss) before tax	931.78	540.94	485.18	2517.02
4	Tax expense:				
	(i) Current tax	297.84	197.90	156.43	856.47
	(ii) Deferred tax	30.18	47.44	12.39	81.94
	Total Tax Expenses(i+ii)	328.02	245.34	168.82	938.41
5	Net Profit (Loss) after Tax for the period (3-4)	603.76	295.60	316.36	1578.61
6	Other Comprehensive Income				
a	Items that will be reclassified to Profit and Loss				
	(i) Fair Valuation of Investment through OCI	(0.09)	(0.03)	(0.31)	0.72
	(ii) Effective portion of Cash Flow Hedge	1.20	25.49	0.00	25.49
b	Items that will not be reclassified to Profit and Loss				
	(i) Remeasurement of defined benefits plans	(1.31)	(2.24)	(1.00)	(5.24)
7	Total comprehensive Income for the Period (5+6)	603.56	318.82	315.05	1599.58
8	Paid up Equity Share Capital (face Value Rs.1 Per Share)	501.04	501.04	501.04	501.04
9	Earning per share (of Rs.1/- each) (not annualised)				
	(1) Basic	1.21	0.59	0.63	3.15
	(2) Diluted	1.21	0.59	0.63	3.15

Notes:

- The above results have been reviewed by the Audit Committee in its meeting held on 31st July,2018 and taken on record by Board of Directors in its meeting held on 31st July,2018
- The Statutory Auditors of the Company have carried out a Limited Review of the Result for the quarter ended on 30th June,2018 and management has exercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- Sales for the quarter ended 30th June 2018 and quarter ended 31st March 2018 , is net of Goods and Service Tax (GST),whereas sales till the period ended 30th June, 2017 and other comparative periods are inclusive of Excise Duty . The sales net of Excise Duty are mentioned below:

Particular	For the Quarter ended on			For the Year ended on
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from Operations	13806.58	12986.26	11106.01	46103.60
Less : Excise Duty	0.00	0.00	36.17	36.17
Net Revenue from Operations	13806.58	12986.26	11069.84	46067.43

- Ind AS 115- Revenue from contracts with customers, mandatory for reporting period beginning on or after 1st April, 2018 replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to the retained earning as at 1st April, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company.
- Figures of the quarter ended 31st March 2018 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the 3rd quarter of the previous financial year .
- The previous period figures have been regrouped where ever necessary to make them comparable with the current years' figures.
- The Company has only one Business Segment to be reported namely Oil Seed Extraction and Refining , as per IND-AS-108 Operating Segments .

For Kriti Nutrients Ltd.

Shiv Singh Mehta
(Managing Director)
DIN 00023523

Place: Indore
Date:- 31-07-2018